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EXECUTIVE SECRETARY

January 29, 2001

Mr. K. David Waddell  
Executive Secretary  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243

Re: Z-Tel Communications - TRA Docket # 00-00861

Dear Mr. Waddell:

Enclosed, please find, to be filed under seal and pursuant to the existing proprietary agreement between Z-Tel and the TRA staff, additional information pertaining to the current and projected financial statements of the applicant.

Thank you for your attention to this matter. If you have any questions, please do not hesitate to contact either me or Knox Walkup at (615) 244-0020.

Respectfully submitted,

WYATT, TARRANT & COMBS, LLP

By: 

Sharon O. Jacobs